Fact Sheet

Module 4: Dependents

A dependent is a person other than the taxpayer or spouse who entitles the taxpayer to claim a dependency exemption. Each dependency exemption decreases income subject to tax by the exemption amount. To claim a dependency exemption, all of the dependency tests must be met:

- member of household or relationship test
- citizen or resident test
- joint return test
- gross income test
- support test

Taxpayers cannot claim a dependency exemption for a person who can be claimed as a dependent on another income tax return.